

**FINAL ACCOUNTS AND AUDIT COMMITTEE**  
**30<sup>th</sup> September 2008**

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**INTERNAL AUDIT PROGRESS REPORT 2008-09**

**Purpose of the Report**

1. To present the Internal Audit Progress Report 2008-09 to the Final Accounts and Audit Committee, and thus draw attention to the position reached so far, and the current issues arising in relation to audit work to date.

**Background**

2. A key requirement of the Code of Practice for Internal Audit in Local Government is that Internal Audit should report progress periodically to those charged with governance. The Final Accounts and Audit Committee has within its terms of reference the responsibility for receiving a half-yearly progress report from Internal Audit on the delivery of the Internal Audit Plan. The Progress Report for 2008-09 is attached as the Appendix to this report.

**Main Consideration for the Council**

3. The main consideration is to note the content of the Internal Audit Progress Report for 2008-09 (attached as the Appendix), and in particular:
  - That at 31 August 2008, progress through the first half of the year has run according to plan, and therefore given our current staffing resources, our final outturn for the year is expected to be in line with the plan in terms of overall productive days delivered
  - The summary of current significant issues in relation to audit work carried out to date, with particular reference to the work in connection with the One Council Programme.

**Environmental Impact of the Proposal**

4. No environmental impact arises from issues raised in this report.

**Financial Implications**

5. There are no additional costs arising from this proposal.

## **Reasons for the Proposal**

6. To present the Internal Audit Progress Report 2008-09 to the Final Accounts and Audit Committee, and thus draw attention to the position reached so far, and issues arising in relation to audit work to date.

## **Proposal**

7. The Final Accounts and Audit Committee is asked to note the content of the Internal Audit Progress Report for 2008-09, specifically:
  - That at 31 August 2008, progress through the first half of the year has run according to plan, and therefore given our current staffing resources, our final outturn for the year is expected to be in line with the plan in terms of overall productive days delivered
  - The summary of current significant issues in relation to audit work carried out to date, with particular reference to the work in connection with the One Council Programme.

**Sandra Farrington**  
**Chief Financial Officer**

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Unpublished documents relied upon in the preparation of this Report:

None